

**Table 15.25-- CHARACTERISTICS OF CORPORATIONS, PARTNERSHIPS,
AND PROPRIETORSHIPS: 1987, 1989, AND 1992**

[Money amounts in millions of dollars]

Subject	1987	1989	1992 1/
CORPORATIONS 2/			
Number of corporations	19,493	20,776	23,777
Taxable	9,404	9,969	9,724
Nontaxable	10,089	10,807	13,322
Business receipts	26,583	33,383	40,540.6
Taxable corporations	17,753	20,435	21,963.1
Nontaxable corporations	8,830	12,948	18,577.5
Taxable income, excluding net losses 3/	1,114.3	1,614.1	1,370.0
PARTNERSHIPS			
Number of partnerships	6,752	6,274	5,855
With net profit	3,697	3,853	3,279
With net loss	3,055	2,421	2,252
Number of partners	146,170	219,388	193,063
Business receipts	3,510.2	4,089.7	6,306.3
Businesses with net profit	2,800.5	3,272.9	4,656.4
Businesses with net loss	709.7	816.8	1,649.9
Net profit reported	906.0	1,425.9	1,133.8
Net loss reported	548.5	578.9	1,155.5
PROPRIETORSHIPS			
Number of proprietorships	61,733	65,561	75,054
With net profit	46,870	49,716	51,260
With net loss	14,863	15,845	20,127
Business receipts	1,767.7	2,078.2	2,396.8
Businesses with net profit	1,584.4	1,857.5	2,071.4
Businesses with net loss	183.3	220.7	531.5
Net profit reported	444.2	635.1	659.5
Net loss reported	66.4	60.2	96.3

1/ Data for items other than total numbers of corporations, partnerships, and proprietorships exclude Kauai County.

2/ Includes domestic, foreign, and small business corporations.

3/ Includes taxable income reported by small business corporations, taxable to individual stockholders only.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Corporation, Proprietorship, Partnership* (biennial), and records.